IN THE HIGH COURT OF JUDICATURE AT BOMBAY
O.O.C.J.

INCOME TAX APPEAL NO.78 OF 2003

M/s. Olympus Trading Co.P.Ltd. ... Appellant

v/s.

The Assistant Commissioner of
Income-tax, Central Circle-9,
Mumbai. ... Respondent

Mr.K.B.Bhujale for appellant.

Mr.R.V.Desai with Mr.R.Asokan i/by Mr.P.Kapur for respondent.

CORAM : R.M.LODHA AND
J.P.DEVADHAR, JJ.

DATED : 17th September, 2004

P.C.

Heard.

2. We do not find any illegal infirmity in the order of the Tribunal. The assessee has miserably failed to prove by legal evidence that the payment of commission amounting in all to Rs.6,40,704.32 to six parties were in fact paid to them for the services rendered by them.

3. No substantial question of law arises. Appeal is dismissed in limine.

(R.M.LODHA, J.)

(J.P. DEVADHAR, J.)